

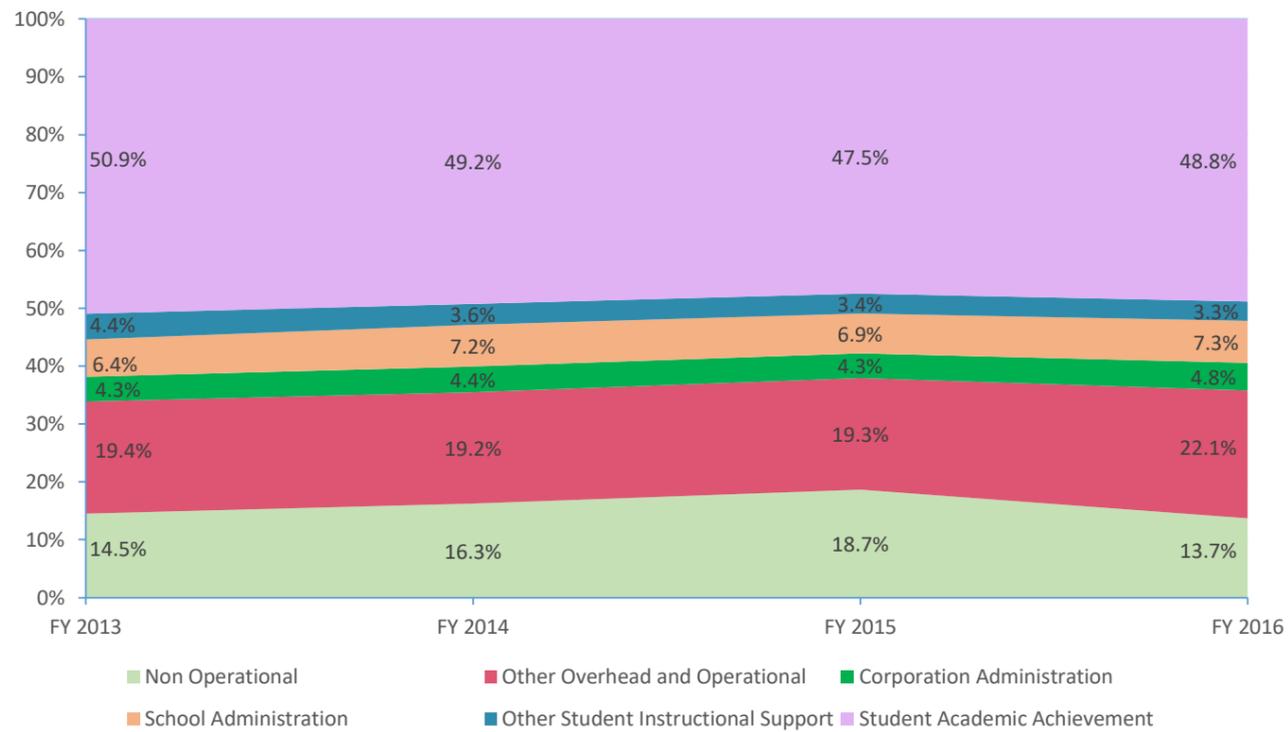
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Cowan Community School Corp (1900)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$2,542,795	35.5%	\$3,093,331	47.2%	\$3,660,481	50.9%	\$3,392,728	49.2%	\$3,514,989	47.5%	\$3,509,279	48.8%
Student Instructional Support	\$553,211	7.7%	\$685,542	10.5%	\$782,748	10.9%	\$745,915	10.8%	\$765,247	10.3%	\$762,048	10.6%
<b>Total</b>	<b>\$3,096,006</b>	<b>43.2%</b>	<b>\$3,778,873</b>	<b>57.7%</b>	<b>\$4,443,229</b>	<b>61.8%</b>	<b>\$4,138,643</b>	<b>60.1%</b>	<b>\$4,280,237</b>	<b>57.8%</b>	<b>\$4,271,326</b>	<b>59.4%</b>

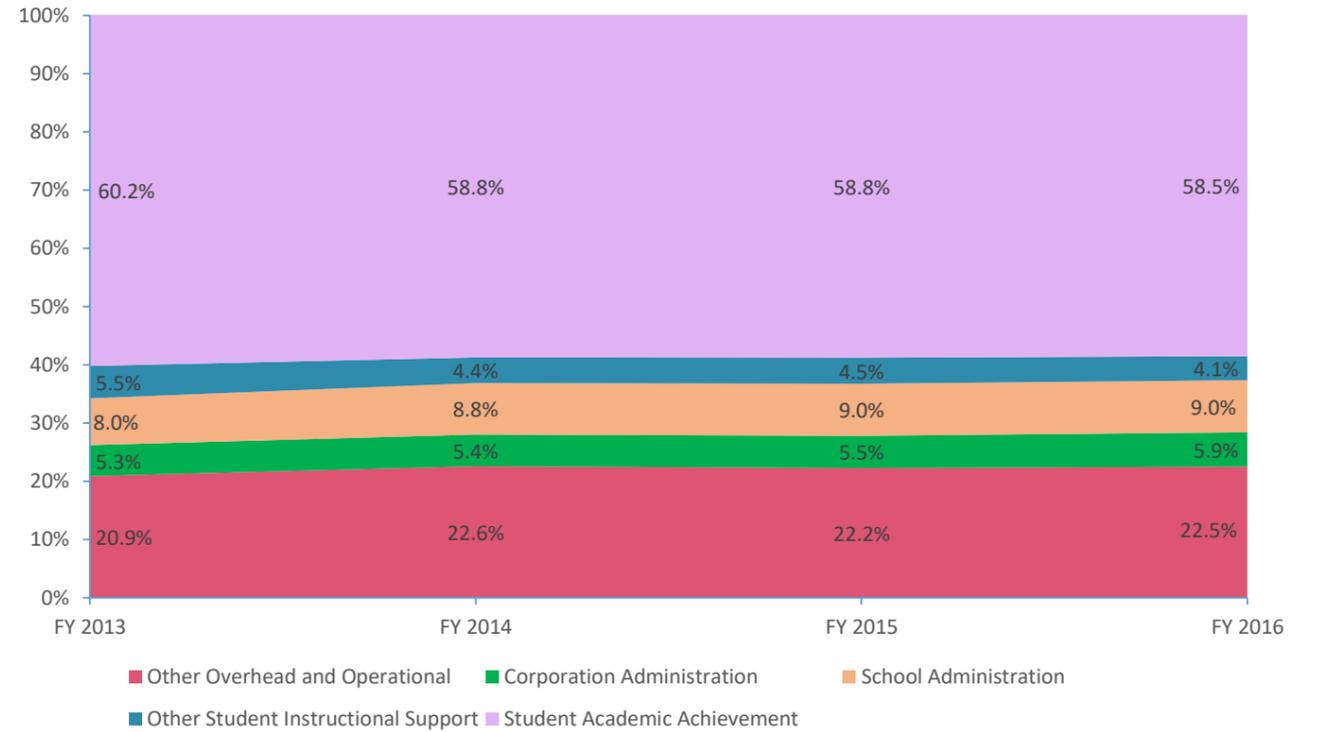
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,323,838	18.5%	\$1,636,101	25.0%	\$1,699,657	23.7%	\$1,631,019	23.7%	\$1,744,091	23.5%	\$1,930,497	26.9%
Non Operational	\$2,738,861	38.3%	\$1,139,710	17.4%	\$1,042,955	14.5%	\$1,119,878	16.3%	\$1,381,817	18.7%	\$985,187	13.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$4,062,700</b>	<b>56.8%</b>	<b>\$2,775,811</b>	<b>42.3%</b>	<b>\$2,742,612</b>	<b>38.2%</b>	<b>\$2,750,897</b>	<b>39.9%</b>	<b>\$3,125,908</b>	<b>42.2%</b>	<b>\$2,915,683</b>	<b>40.6%</b>

<b>Grand Total</b>	<b>\$7,158,705</b>		<b>\$6,554,684</b>		<b>\$7,185,841</b>		<b>\$6,889,540</b>		<b>\$7,406,145</b>		<b>\$7,187,010</b>	
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$129,752	\$142,687	\$132,812	NA	2.4%	-6.9%
11100	Regular Programs	Elementary	\$780,965	\$1,179,520	\$1,227,666	\$1,291,048	65.3%	9.5%	5.2%
11200	Regular Programs	Middle/Junior High	\$1,195	\$0	\$0	\$0	-100.0%	NA	NA
11300	Regular Programs	High School	\$880,155	\$1,173,388	\$1,434,186	\$1,326,242	50.7%	13.0%	-7.5%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$7,221	\$29,670	\$30,644	NA	324.4%	3.3%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$11,206	\$28,213	\$27,508	\$27,840	148.4%	-1.3%	1.2%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$300	\$1,246	\$959	NA	220.1%	-23.0%
12420	Special Programs	Emotional Disabilities - All Others	\$2,019	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$97,873	\$142,295	\$166,327	\$165,615	69.2%	16.4%	-0.4%
12710	Special Programs	Equal Opportunity At Risk	\$0	\$19,135	\$0	\$0	NA	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$33,339	\$20,846	\$0	\$0	-100.0%	-100.0%	NA
12900	Special Programs	Other Special Programs	\$5,426	\$3,767	\$833	\$1,035	-80.9%	-72.5%	24.2%
14300	Summer School Programs	High School	\$5,543	\$3,549	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$0	\$12,757	\$30,714	\$33,540	NA	162.9%	9.2%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$25,959	\$35,949	\$70,513	\$83,674	222.3%	132.8%	18.7%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$12,410	\$11,394	\$14,783	\$11,908	-4.0%	4.5%	-19.4%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$0	\$13,975	\$600	\$22,125	NA	58.3%	3587.5%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$1,045	\$0	\$0	NA	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$0	\$123	\$0	NA	NA	-100.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$2,300	\$0	\$331	\$175	-92.4%	NA	-47.1%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$325	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$61,507	\$82,379	\$96,020	\$89,724	45.9%	8.9%	-6.6%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$34,649	\$818	\$20,514	\$20,100	-42.0%	2358.4%	-2.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$41,622	\$146,583	\$185,168	\$127,827	207.1%	-12.8%	-31.0%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$15,294	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$67,644	\$79,758	\$66,102	\$116,993	73.0%	46.7%	77.0%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$1,596	\$0	\$0	\$11,725	634.5%	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$445	\$687	\$0	\$0	-100.0%	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$73,690	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$2,139,868</b>	<b>\$3,093,331</b>	<b>\$3,514,989</b>	<b>\$3,509,279</b>	<b>64.0%</b>	<b>13.4%</b>	<b>-0.2%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$56,588	\$110,345	\$102,789	\$98,722	74.5%	-10.5%	-4.0%
21340	Students	Health Services - Nurse Services	\$23,596	\$28,060	\$33,242	\$33,082	40.2%	17.9%	-0.5%
21420	Students	Psychological Services - Psychological Testing	\$55,924	\$67,211	\$12,579	\$13,106	-76.6%	-80.5%	4.2%
21430	Students	Psychological Services - Psychological Counseling	\$0	\$52,637	\$26,490	\$30,218	NA	-42.6%	14.1%
21490	Students	Psychological Services - Other Psychological Services	\$7,267	\$7,649	\$0	\$0	-100.0%	-100.0%	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$51,573	\$67,188	\$79,647	\$65,146	26.3%	-3.0%	-18.2%
24100	School Administration	Office of The Principal	\$260,511	\$352,451	\$510,501	\$521,774	100.3%	48.0%	2.2%
<b>Student Instructional Support Total</b>			<b>\$455,458</b>	<b>\$685,542</b>	<b>\$765,247</b>	<b>\$762,048</b>	<b>67.3%</b>	<b>11.2%</b>	<b>-0.4%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$6,413	\$8,241	\$12,434	\$11,166	74.1%	35.5%	-10.2%
23150	General Administration	Board of Education - Legal Services	\$150	\$1,217	\$478	\$1,303	768.3%	7.0%	172.8%
23160	General Administration	Board of Education - Promotion Expenses	\$937	\$6,431	\$1,004	\$1,094	16.9%	-83.0%	9.0%
23190	General Administration	Board of Education - Other Governing Body Services	\$6,039	\$3,983	\$4,468	\$4,359	-27.8%	9.5%	-2.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$182,175	\$246,354	\$283,203	\$309,224	69.7%	25.5%	9.2%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,984	\$3,566	\$176	\$1,701	-14.3%	-52.3%	866.7%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$596	\$0	\$0	NA	-100.0%	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$1,512	\$13,949	\$14,376	NA	850.6%	3.1%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$370	\$250	\$250	NA	-32.4%	0.0%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$19,630	\$0	\$0	NA	-100.0%	NA
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$305	\$0	\$0	NA	-100.0%	NA

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Account							Percent Change					
							2006 to	2009 to	2015 to			
						FY 2006	FY 2009	FY 2015	FY 2016	2016	2016	2016
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$402,339	\$479,610	\$500,754	\$505,356	25.6%	5.4%	0.9%			
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$37,352	\$51,426	\$34,243	\$39,720	6.3%	-22.8%	16.0%			
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$836	\$0	\$0	\$0	-100.0%	NA	NA			
26600	Operation and Maintenance of Plant Services	Security Services	\$904	\$550	\$280	\$0	-100.0%	-100.0%	-100.0%			
26700	Operation and Maintenance of Plant Services	Insurance	\$65,790	\$50,623	\$37,051	\$35,895	-45.4%	-29.1%	-3.1%			
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$87	\$1,873	\$2,616	\$2,616	2915.5%	39.7%	0.0%			
27010	Student Transportation	Service Area Direction	\$24,839	\$28,638	\$44,752	\$45,606	83.6%	59.2%	1.9%			
27100	Student Transportation	Vehicle Operation	\$64,094	\$86,345	\$117,266	\$152,749	138.3%	76.9%	30.3%			
27300	Student Transportation	Vehicle Servicing and Maintenance	\$33,410	\$60,231	\$54,327	\$38,795	16.1%	-35.6%	-28.6%			
27400	Student Transportation	Purchase of School Buses	\$36,770	\$151,394	\$119,784	\$246,802	571.2%	63.0%	106.0%			
27500	Student Transportation	Insurance on Buses	\$4,290	\$378	\$10,754	\$7,816	82.2%	1967.7%	-27.3%			
27700	Student Transportation	Contracted Transportation Services	\$112,629	\$93,222	\$64,645	\$10,037	-91.1%	-89.2%	-84.5%			
27900	Student Transportation	Other Student Transportation Services	\$5,248	\$6,948	\$9,744	\$9,742	85.6%	40.2%	0.0%			
31100	Food Services Operations	Service Area Direction	\$4,560	\$0	\$0	\$0	-100.0%	NA	NA			
31200	Food Services Operations	Food Preparation and Dispensing	\$225,440	\$330,466	\$430,368	\$491,689	118.1%	48.8%	14.2%			
31900	Food Services Operations	Other Food Services	\$1,618	\$2,192	\$1,544	\$200	-87.6%	-90.9%	-87.0%			
<b>Overhead and Operational Total</b>			<b>\$1,217,902</b>	<b>\$1,636,101</b>	<b>\$1,744,091</b>	<b>\$1,930,497</b>	<b>58.5%</b>	<b>18.0%</b>	<b>10.7%</b>			
<b>Non Operational</b>												
33200	Category not Specified	Community Recreation	\$1,740	\$1,671	\$0	\$0	-100.0%	-100.0%	NA			
33400	Category not Specified	Athletic Coaches	\$41,344	\$69,312	\$69,656	\$78,760	90.5%	13.6%	13.1%			
33930	Other Community Services	Latch Key Kid Program	\$37,415	\$24,197	\$21,979	\$25,418	-32.1%	5.0%	15.6%			
33990	Other Community Services	Other	\$0	\$339	\$0	\$0	NA	-100.0%	NA			
41000	Category not Specified	Land Acquisition and Development	\$147,119	\$0	\$0	\$0	-100.0%	NA	NA			
43000	Category not Specified	Professional Services	\$96,588	\$6,124	\$5,986	\$6,706	-93.1%	9.5%	12.0%			
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$1,552,951	\$7,063	\$455,871	\$244,299	-84.3%	3358.7%	-46.4%			
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$86,630	\$0	\$0	\$0	-100.0%	NA	NA			
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$5,001	\$3,231	\$0	\$1,702	-66.0%	-47.3%	NA			
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$33,928	\$23,750	\$24,765	\$24,417	-28.0%	2.8%	-1.4%			
46000	Category not Specified	Purchase of Moveable Equipment	\$135,376	\$4,529	\$0	\$0	-100.0%	-100.0%	NA			
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$124,514	\$64,304	\$1,230	\$11,978	-90.4%	-81.4%	874.1%			
49000	Category not Specified	Other Facilities Acq. and Construction	\$319	\$0	\$0	\$0	-100.0%	NA	NA			
51100	Principal on Debt	Bonds	\$119,531	\$105,000	\$34,409	\$75,000	-37.3%	-28.6%	118.0%			
52100	Interest on Debt	Bonds	\$19,641	\$26,860	\$16,269	\$12,126	-38.3%	-54.9%	-25.5%			
52200	Interest on Debt	Temporary Loans	\$0	\$3,570	\$0	\$0	NA	-100.0%	NA			
54200	Advancements and Obligations	Common School Fund - Principal	\$319,453	\$678,494	\$596,023	\$370,307	15.9%	-45.4%	-37.9%			
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$121,267	\$155,630	\$134,475	NA	10.9%	-13.6%			
<b>Non Operational Total</b>			<b>\$2,721,550</b>	<b>\$1,139,710</b>	<b>\$1,381,817</b>	<b>\$985,187</b>	<b>-63.8%</b>	<b>-13.6%</b>	<b>-28.7%</b>			
<b>Prorated by Fund</b>												
26491 - SAA	NA	PERF - 2007 Account Code	\$14,030	\$0	\$0	\$0	NA	NA	NA			
26491 - SIS	NA	PERF - 2007 Account Code	\$3,299	\$0	\$0	\$0	NA	NA	NA			
26491 - O&O	NA	PERF - 2007 Account Code	\$7,841	\$0	\$0	\$0	NA	NA	NA			
26491 - NO	NA	PERF - 2007 Account Code	\$599	\$0	\$0	\$0	NA	NA	NA			
26492 - SAA	NA	Social Security - 2007 Account Code	\$136,468	\$0	\$0	\$0	NA	NA	NA			
26492 - SIS	NA	Social Security - 2007 Account Code	\$33,578	\$0	\$0	\$0	NA	NA	NA			
26492 - O&O	NA	Social Security - 2007 Account Code	\$41,800	\$0	\$0	\$0	NA	NA	NA			
26492 - NO	NA	Social Security - 2007 Account Code	\$5,967	\$0	\$0	\$0	NA	NA	NA			
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$11,772	\$0	\$0	\$0	NA	NA	NA			
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$3,196	\$0	\$0	\$0	NA	NA	NA			
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$3,378	\$0	\$0	\$0	NA	NA	NA			
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$688	\$0	\$0	\$0	NA	NA	NA			
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$214,013	\$0	\$0	\$0	NA	NA	NA			
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$54,227	\$0	\$0	\$0	NA	NA	NA			

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					2006 to 2016	2009 to 2016	2015 to 2016
26494 - O&O NA Group Insurance - 2007 Account Code	\$49,960	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$9,388	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$64	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$18	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$15	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$2	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$26,581	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$3,434	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$2,942	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$668	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$623,927</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>